GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017- Amendment to GO. Ms.No.256, Revenue (CT-II) Department, dated 29.06.2017 and GO.Ms.No.53, Revenue (CT-II) Department, dated 17.02.2020 – Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.Ms.No.557 **Dated:28.07.2022**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt: 07-06-2017.
2. G.O.Ms.No.256, Revenue(CT-II)Department, dated 29.06.2017.
3. G.O.Ms.No.53, Revenue(CT-II)Department, dated 17.02.2020.
4. Notification No.05/2022-Central Tax (Rate), dated 13-07-2022 issued by the Government of India Ministry of Finance Department of Revenue.
5. From the CCST's Lr. No.REV03-12039/120/2022-GST, 22/07/2022.

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ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, **Dated:28-07-2022.**

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government issued in Go.Ms.No.256, Revenue (CT-II) Department, dated 29.06.2017 and Go.Ms.No.53, Revenue(CT-II) Department, dated 17.02.2020, namely: -

AMENDMENT

In the said notification, in the Table-

1. against serial number 1, in column (2), -

   a. the words, figures and symbols "who has not paid State tax at the rate of 6%," shall be omitted;
   b. after the proviso the following proviso shall be inserted, namely:- "Provided further that nothing contained in this entry shall apply

   where, -

   i. the supplier has taken registration under the APGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and

   ii. the supplier has issued a tax invoice to the recipient charging State Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him."

2. against serial number 5, in column (2), in the sub-clause (2), in item (i), the words by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority" shall be omitted;

Contd.,2

3. after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5A A	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.";

4. after Annexure II, the following annexure shall be inserted, namely:-

"Annexure III

Declaration

I/we have taken registration under the APGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year _____ Under forward charge."

2. This notification shall be deemed to have come into force with effect from the 18th day of July, 2022.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N. GULZAR
SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

Copy to:
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training)
The P.S.to Secretary to Government (CT & Finance)
SF/SC.

//FORWARDED :: BY ORDER//

SECTION OFFICER